



Additional
Supplementary Information

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Use Tax – Used to record revenue received from the local use tax and expenditures made to promote health and welfare activities.

Transportation – Used to record sales tax revenue and expenditures for transportation purposes.

Convention and Tourism – Used to record revenue received from the one-cent restaurant tax, three and one-half percent hotel tax, and football admission gross receipts and expenditures made to promote convention and tourism activities.

Licensed Gaming Program – Used to record revenue received from adjusted gross receipts and admissions taxes imposed on riverboat gaming excursion boats.

Assessor's Office – Used to account for financial assistance received from the State of Missouri, commissions received from the collection of property taxes and expenditures made to operate the Assessor's office.

Lateral Sewer Program – Used to account for revenue received from charges on specific residential support within the boundaries of the City of St. Louis and expenditures made to repair lateral sewer service lines leading from the residential properties to any sewer main that is maintained by the Metropolitan St. Louis Sewer District.

Collector of Revenue – Used to account for operating receipts and disbursements of the Collector of Revenue's office.

Tax Increment Financing – Used to account for the revenues, expenditures and other activities relating to the tax increment financing bonds.

License Collector – Used to account for the operating receipts and disbursements of the License Collector's office.

Communications Division – Used to record revenue received from the cable television franchise tax and expenditures made to promote public services activities.

Demolition and Board-up – Used to record revenue received from building permits and demolition fees and expenditures made to promote public safety activities.

Other Budgeted Special Revenue – Used to account for the activities of other less significant special revenue sources for which annual budgets are adopted.

Other Nonbudgeted Special Revenue – Used to account for the activities of other less significant special revenue sources for which annual budgets are not adopted.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

CITY OF ST. LOUIS, MISSOURI
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2002
(dollars in thousands)

		Special Revenue											Total Other Governmental Funds				
		Use Tax	Transportation	Convention and Tourism	Licensed Gaming Program	Assessor's Office	Lateral Sewer Program	Collector of Revenue	Tax Increment Financing	License Collector	Communications Division	Demolition and Board-up		Other Budgeted Special Revenue	Other Nonbudgeted Special Revenue	Total Special Revenue	Debt Service Fund
ASSETS	Cash and cash equivalents:	—	—	—	—	—	—	72	1,432	—	—	—	—	—	1,504	1,330	2,834
	Restricted	3,782	—	33	584	—	334	—	159	2,224	234	741	2,015	978	11,084	—	11,084
	Investments:	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Unrestricted	9,430	—	82	1,455	—	3,194	—	396	—	582	1,849	5,379	6,848	29,215	8,607	29,215
	Receivables, net of allowances	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Taxes	3,969	3,647	1,513	518	—	1,360	—	2,151	—	436	887	408	—	14,889	5,591	20,480
	Intergovernmental	—	—	—	—	416	—	—	—	—	—	13	99	326	841	—	841
	Charges for services	—	—	—	—	—	—	—	—	—	—	—	17	—	30	—	30
	Notes and loans	—	—	—	—	—	—	—	—	—	—	—	—	—	512	—	512
	Due from other funds	—	—	—	—	—	—	—	832	—	—	—	—	—	832	—	832
	Total assets	17,181	3,647	1,628	2,557	416	4,888	72	4,970	2,224	1,252	3,490	7,918	8,664	58,907	15,528	74,435
	LIABILITIES AND FUND BALANCES																
Liabilities:																	
Accounts payable and accrued liabilities:	—	—	—	—	—	38	—	8	—	34	136	—	56	272	—	272	
Accrued salaries and other benefits	45	—	—	—	111	16	—	2	—	42	16	51	1	284	—	284	
Due to component units	—	—	—	—	—	—	—	—	—	—	—	1,603	4,457	6,060	—	6,060	
Due to other funds:	—	151	—	—	55	—	—	—	—	16	—	—	—	222	—	222	
Deferred revenue	—	—	—	—	—	1,234	—	2,149	—	—	887	—	138	4,408	5,542	9,950	
Other liabilities	—	—	—	—	—	—	—	—	—	—	—	—	—	72	—	72	
Total liabilities	45	151	—	—	166	1,288	72	2,159	—	92	1,039	1,654	4,652	11,318	5,542	16,860	
Fund balances:																	
Reserved:	—	—	—	16	4	100	—	—	—	128	69	259	450	1,026	—	1,026	
Encumbrances	—	—	—	—	—	—	—	1,431	—	—	—	—	—	1,431	9,986	11,417	
Debt service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Unreserved, reported in:	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Special revenue funds	17,136	3,496	1,628	2,541	246	3,500	—	1,380	2,224	1,032	2,382	6,005	3,562	45,132	—	45,132	
Total fund balances	17,136	3,496	1,628	2,557	250	3,600	—	2,811	2,224	1,160	2,451	6,264	4,012	47,589	9,986	57,575	
Total liabilities and fund balances	17,181	3,647	1,628	2,557	416	4,888	72	4,970	2,224	1,252	3,490	7,918	8,664	58,907	15,528	74,435	

See accompanying independent auditors' report

CITY OF ST. LOUIS, MISSOURI
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2002
(dollars in thousands)

	Use Tax	Transportation	Convention and Tourism	Licensed Gaming Program	Assessor's Office	Lateral Sewer Program	Collector of Revenue	Tax Increment Financing	License Collector	Communications Division	Demolition and Board-up	Special Revenue			Debt Service Fund	Total Other Governmental Funds
												Other Budgeted Special Revenue	Nonbudgeted Special Revenue	Total Special Revenue		
REVENUES																
Taxes	\$ 23,425	26,324	9,069	5,803	1,198	—	—	4,509	—	1,635	—	4,658	53	76,674	4,543	81,217
Licenses and permits	—	—	—	—	—	—	—	31	—	—	1,244	1,239	62	2,576	—	2,576
Intergovernmental	—	—	—	—	823	—	—	—	—	—	—	1,455	336	2,614	—	2,614
Charges for services, net	—	—	—	—	12	2,821	5,679	—	1,893	—	158	1,157	904	12,634	—	12,634
Court fines and forfeitures	—	—	—	—	—	—	—	—	—	—	—	213	—	213	—	213
Investment income	14	54	—	17	—	72	468	23	—	—	52	210	7	1,117	937	1,854
Miscellaneous	—	—	—	—	—	—	200	67	—	—	1,485	103	64	2,357	—	2,357
Total	23,439	26,378	9,069	5,820	2,033	2,893	6,347	4,630	1,893	2,043	2,539	9,035	1,456	97,975	5,480	103,455
EXPENDITURES																
General government	—	—	—	600	3,639	—	6,347	62	1,363	124	—	55	548	12,738	—	12,738
Convention and tourism	—	—	75	—	—	—	—	—	—	—	—	—	8	83	—	83
Parks and recreation	—	—	—	—	—	—	—	—	—	—	34	219	49	302	—	302
Judicial	—	—	—	—	—	—	—	—	—	—	—	1,208	250	1,458	—	1,458
Streets	—	—	—	—	—	—	—	—	—	—	—	120	71	191	—	191
Public Safety:																
Fire	—	—	—	23	—	—	—	—	—	—	—	—	—	23	—	23
Police	—	—	—	500	—	—	—	—	—	—	—	—	—	520	—	520
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health and welfare	—	—	—	—	—	—	—	—	—	—	3,126	1,297	—	4,423	—	4,423
Public services	6,303	—	—	—	—	—	—	—	—	—	—	1,643	—	9,024	—	9,024
Interfund services used	—	26,225	—	—	—	3,388	—	—	—	1,433	—	—	18	31,064	—	31,064
Capital outlay	—	—	—	—	—	—	—	—	—	16	—	—	—	16	—	16
Debt service:																
Principal	—	—	—	—	—	—	—	593	—	—	—	—	—	593	—	593
Interest and fiscal charges	—	—	—	—	—	—	—	746	—	—	—	—	708	1,514	2,725	4,239
Total expenses	6,303	26,225	75	1,123	3,639	—	6,347	2,531	1,363	1,573	3,160	4,559	2,887	63,173	5,628	68,801
Excess (deficiency) of revenues over expenditures	17,136	153	8,994	4,697	(1,606)	(495)	—	2,099	530	470	(221)	4,476	(1,431)	34,802	(148)	34,654
OTHER FINANCING SOURCES (USES)																
Issuance of note payable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers in	—	136	—	—	1,800	—	—	—	—	—	—	—	460	2,943	—	2,943
Transfers out	—	(54)	7	(4,000)	—	—	—	(1,569)	—	—	(375)	(5,414)	(1,132)	(21,844)	—	(21,844)
Total other financing sources (uses), net	—	82	(9,300)	(4,000)	1,800	—	—	(1,569)	—	—	(375)	(4,414)	(672)	(18,441)	—	(18,441)
Net change in fund balances	17,136	235	(299)	697	194	(495)	—	530	530	470	(596)	62	(2,103)	16,361	(148)	16,213
Fund balances:																
Beginning of year	—	3,261	1,927	1,860	56	4,095	—	2,281	1,694	690	3,047	6,202	6,115	31,228	10,134	41,362
End of year	17,136	3,496	1,628	2,557	250	3,600	—	2,811	2,224	1,160	2,451	6,264	4,012	47,589	9,986	57,575

See accompanying independent auditors' report.

Schedule 7

CITY OF ST. LOUIS, MISSOURI
Use Tax Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ —	12,800	19,456	6,656
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	—	—	—	—
Miscellaneous	—	—	—	—
Total revenues	<u>—</u>	<u>12,800</u>	<u>19,456</u>	<u>6,656</u>
Expenditures:				
Current:				
General government	—	2,238	—	2,238
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	6,408	6,258	150
Public service	—	—	—	—
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>—</u>	<u>8,646</u>	<u>6,258</u>	<u>2,388</u>
Excess (deficiency) of revenues over (under) expenditures	<u>—</u>	<u>4,154</u>	<u>13,198</u>	<u>9,044</u>
Other financing sources (uses):				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	<u>\$ —</u>	<u>4,154</u>	<u>13,198</u>	<u>9,044</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Transportation Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 31,728	31,728	26,080	(5,648)
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	50	50	54	4
Miscellaneous	—	—	—	—
Total revenues	<u>31,778</u>	<u>31,778</u>	<u>26,134</u>	<u>(5,644)</u>
Expenditures:				
Current:				
General government	—	—	—	—
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	31,778	31,778	26,225	5,553
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>31,778</u>	<u>31,778</u>	<u>26,225</u>	<u>5,553</u>
Excess (deficiency) of revenues over (under) expenditures	<u>—</u>	<u>—</u>	<u>(91)</u>	<u>(91)</u>
Other financing sources (uses):				
Transfers in	—	—	136	136
Transfers out	<u>(50)</u>	<u>(50)</u>	<u>(54)</u>	<u>(4)</u>
	<u>(50)</u>	<u>(50)</u>	<u>82</u>	<u>132</u>
Net change in fund balances	<u>\$ (50)</u>	<u>(50)</u>	<u>(9)</u>	<u>41</u>

See accompanying independent auditors' report.

Schedule 9

CITY OF ST. LOUIS, MISSOURI
Convention and Tourism Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 9,264	9,264	8,555	(709)
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	25	25	—	(25)
Miscellaneous	—	—	—	—
Total revenues	<u>9,289</u>	<u>9,289</u>	<u>8,555</u>	<u>(734)</u>
Expenditures:				
Current:				
General government	—	—	—	—
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	—	75	75	—
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>—</u>	<u>75</u>	<u>75</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,289</u>	<u>9,214</u>	<u>8,480</u>	<u>(734)</u>
Other financing sources (uses):				
Transfers in			7	7
Transfers out	<u>(9,300)</u>	<u>(9,300)</u>	<u>(9,300)</u>	<u>—</u>
	<u>(9,300)</u>	<u>(9,300)</u>	<u>(9,293)</u>	<u>7</u>
Net change in fund balances	<u>\$ (11)</u>	<u>(86)</u>	<u>(813)</u>	<u>(727)</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Licensed Gaming Program Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive Negative
Revenues:				
Taxes	\$ 5,225	5,225	5,791	566
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	20	20	15	(5)
Miscellaneous	—	—	—	—
Total revenues	<u>5,245</u>	<u>5,245</u>	<u>5,806</u>	<u>561</u>
Expenditures:				
Current:				
General government	50	50	—	50
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	25	25	23	2
Police	500	500	500	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	—	—	—	—
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>575</u>	<u>575</u>	<u>523</u>	<u>52</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,670</u>	<u>4,670</u>	<u>5,283</u>	<u>613</u>
Other financing sources (uses):				
Transfers in				
Transfers out	(4,600)	(4,600)	(4,600)	—
	<u>(4,600)</u>	<u>(4,600)</u>	<u>(4,600)</u>	<u>—</u>
Net change in fund balances	<u>\$ 70</u>	<u>70</u>	<u>683</u>	<u>613</u>

See accompanying independent auditors' report.

Schedule 11

CITY OF ST. LOUIS, MISSOURI
Assessor's Office Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,188	1,188	1,198	10
Licenses and permits	—	—	—	—
Intergovernmental	839	839	839	—
Charges for service, net	11	11	12	1
Court fines and forfeitures	—	—	—	—
Investment income	—	—	—	—
Miscellaneous	—	—	—	—
Total revenues	<u>2,038</u>	<u>2,038</u>	<u>2,049</u>	<u>11</u>
Expenditures:				
Current:				
General government	3,744	3,744	3,637	107
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	—	—	—	—
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>3,744</u>	<u>3,744</u>	<u>3,637</u>	<u>107</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,706)</u>	<u>(1,706)</u>	<u>(1,588)</u>	<u>118</u>
Other financing sources (uses):				
Transfers in	1,800	1,800	1,800	—
Transfers out	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>—</u>
Net change in fund balances	<u>\$ 94</u>	<u>94</u>	<u>212</u>	<u>118</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Lateral Sewer Program Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ —	—	—	—
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	2,800	2,800	2,730	(70)
Court fines and forfeitures	—	—	—	—
Investment income	100	100	79	(21)
Miscellaneous	—	—	—	—
Total revenues	<u>2,900</u>	<u>2,900</u>	<u>2,809</u>	<u>(91)</u>
Expenditures:				
Current:				
General government	—	—	—	—
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	3,578	3,578	3,366	212
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>3,578</u>	<u>3,578</u>	<u>3,366</u>	<u>212</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>(678)</u>	<u>(678)</u>	<u>(557)</u>	<u>121</u>
Other financing sources (uses):				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	\$ <u>(678)</u>	<u>(678)</u>	<u>(557)</u>	<u>121</u>

See accompanying independent auditors' report.

Schedule 13

CITY OF ST. LOUIS, MISSOURI
Tax Increment Financing Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,570	2,570	2,519	(51)
Licenses and permits	30	30	31	1
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	—	—	23	23
Miscellaneous	—	—	7	7
Total revenues	<u>2,600</u>	<u>2,600</u>	<u>2,580</u>	<u>(20)</u>
Expenditures:				
Current:				
General government	51	51	51	—
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	—	—	—	—
Capital outlay	—	—	—	—
Debt service	1,836	1,836	1,836	—
Total expenditures	<u>1,887</u>	<u>1,887</u>	<u>1,887</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	<u>713</u>	<u>713</u>	<u>693</u>	<u>(20)</u>
Other financing sources (uses):				
Transfers in				
Transfers out	(1,000)	(1,000)	(762)	238
	<u>(1,000)</u>	<u>(1,000)</u>	<u>(762)</u>	<u>238</u>
Net change in fund balances	\$ <u>(287)</u>	<u>(287)</u>	<u>(69)</u>	<u>218</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Communications Division Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollards in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,500	1,500	1,592	92
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	—	—	—	—
Miscellaneous	—	—	408	408
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>2,000</u>	<u>500</u>
Expenditures:				
Current:				
General government	175	175	124	51
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	1,421	1,421	1,400	21
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>1,596</u>	<u>1,596</u>	<u>1,524</u>	<u>72</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(96)</u>	<u>(96)</u>	<u>476</u>	<u>572</u>
Other financing sources (uses):				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	\$ <u>(96)</u>	<u>(96)</u>	<u>476</u>	<u>572</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Other Budgeted Special Revenue Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ —	4,500	4,584	84
Licenses and permits	1,000	1,000	1,239	239
Intergovernmental	1,350	1,350	1,440	90
Charges for service, net	715	938	1,093	155
Court fines and forfeitures	3,514	3,594	3,502	(92)
Investment income	50	150	200	50
Miscellaneous	20	102	103	1
Total revenues	<u>6,649</u>	<u>11,634</u>	<u>12,161</u>	<u>527</u>
Expenditures:				
Current:				
General government	—	83	55	28
Convention and tourism	—	—	—	—
Parks and recreation	233	233	202	31
Judicial	1,480	1,480	1,271	209
Streets	146	146	120	26
Public safety:				
Fire	—	—	—	—
Police	100	100	17	83
Other	1,384	1,384	1,297	87
Health and welfare	1,559	1,579	1,711	(132)
Public service	—	—	—	—
Capital outlay	—	—	—	—
Debt service	—	—	—	—
Total expenditures	<u>4,902</u>	<u>5,005</u>	<u>4,673</u>	<u>332</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,747</u>	<u>6,629</u>	<u>7,488</u>	<u>859</u>
Other financing sources (uses):				
Transfers in	1,600	1,600	1,600	
Transfers out	<u>(3,751)</u>	<u>(7,951)</u>	<u>(8,476)</u>	<u>(525)</u>
	<u>(2,151)</u>	<u>(6,351)</u>	<u>(6,876)</u>	<u>(525)</u>
Net change in fund balances	\$ <u>(404)</u>	<u>278</u>	<u>612</u>	<u>334</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Debt Service Fund - Nonmajor Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,795	5,795	5,551	(244)
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	2,900	2,900	1,412	(1,488)
Miscellaneous	—	—	—	—
Total revenues	<u>8,695</u>	<u>8,695</u>	<u>6,963</u>	<u>(1,732)</u>
Expenditures:				
Current:				
General government	—	—	—	—
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	—	—	—	—
Capital outlay	—	—	—	—
Debt service	5,698	5,698	5,628	70
Total expenditures	<u>5,698</u>	<u>5,698</u>	<u>5,628</u>	<u>70</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,997</u>	<u>2,997</u>	<u>1,335</u>	<u>(1,662)</u>
Other financing sources (uses):				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change in fund balances	\$ <u>2,997</u>	<u>2,997</u>	<u>1,335</u>	<u>(1,662)</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Capital Projects Fund - Major Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 25,918	25,918	20,371	(5,547)
Licenses and permits	—	—	—	—
Intergovernmental	—	—	—	—
Charges for service, net	—	—	—	—
Court fines and forfeitures	—	—	—	—
Investment income	—	—	896	896
Miscellaneous	60	60	57	(3)
Total revenues	<u>25,978</u>	<u>25,978</u>	<u>21,324</u>	<u>(4,654)</u>
Expenditures:				
Current:				
General government	—	—	—	—
Convention and tourism	—	—	—	—
Parks and recreation	—	—	—	—
Judicial	—	—	—	—
Streets	—	—	—	—
Public safety:				
Fire	—	—	—	—
Police	—	—	—	—
Other	—	—	—	—
Health and welfare	—	—	—	—
Public service	—	—	—	—
Capital outlay	18,779	18,779	15,813	2,966
Debt service	18,054	18,054	15,902	2,152
Total expenditures	<u>36,833</u>	<u>36,833</u>	<u>31,715</u>	<u>5,118</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,855)</u>	<u>(10,855)</u>	<u>(10,391)</u>	<u>464</u>
Other financing sources (uses):				
Sale of general fixed assets	700	700	111	(589)
Transfers in	21,641	21,641	18,116	(3,525)
Transfers out	(9,121)	(9,121)	(9,121)	—
	<u>13,220</u>	<u>13,220</u>	<u>9,106</u>	<u>(4,114)</u>
Net change in fund balances	<u>\$ 2,365</u>	<u>2,365</u>	<u>(1,285)</u>	<u>(3,650)</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Schedule of Reconciling Items Between Change in Fund Balances - Budget Basis and Change in Fund Balances - GAAP Basis
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Use Tax	Transportation	Convention and Tourism	Licensed Gaming Program	Assessor's Office	Lateral Sewer Program	Tax Increment Financing	Communications Division	Other Budgeted Special Revenue	Debt Service Fund	Capital Projects Fund
Change in fund balances - budget basis	\$ 13,198	(9)	(813)	683	212	(557)	(69)	476	612	1,335	(1,285)
Differences - budget to GAAP:											
Revenues are recorded when received in cash on a budget basis. However, revenues are recorded when measurable and available on a GAAP basis.	3,983	244	514	14	(16)	84	412	43	(949)	(1,483)	274
Expenditures are recorded when paid in cash on a budget basis. However, expenditures are recorded when the obligation is incurred on a GAAP basis.	(45)	-	-	-	(2)	(22)	(10)	(49)	1,073	-	(2,914)
Certain activities and accounts, which are included within the funds on a GAAP basis, are not included within the annual operating budgets adopted by the Board of Alderman.	-	-	-	-	-	-	197	-	(674)	-	(24,666)
Change in fund balances - GAAP basis	\$ 17,136	235	(299)	697	194	(495)	530	470	62	(148)	(28,591)

See accompanying independent auditors' report.



Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Public Facilities Protection Corporation – Used to account for payment of workers' compensation and various other claims against legal actions on behalf of other funds.

Mailroom Services – Used to account for mail handling services provided to other funds.

Health – Used to account for account for payment of health insurance claims for participants.

Schedule 19

CITY OF ST. LOUIS, MISSOURI
Combining Statement of Net Assets
Internal Service Funds
June 30, 2002
(dollars in thousands)

	Public Facilities Protection Corporation	Mailroom Services	Health	Total
ASSETS				
Current assets:				
Cash and cash equivalents - unrestricted	\$ 47	—	79	126
Investments - unrestricted	—	—	193	193
Prepaid assets	—	85	—	85
Due from other funds	9,267	119	767	10,153
Total current assets	<u>9,314</u>	<u>204</u>	<u>1,039</u>	<u>10,557</u>
Noncurrent assets:				
Capital assets	—	172	—	172
Less accumulated depreciation	—	(121)	—	(121)
Total capital assets (net of accumulated depreciation)	<u>—</u>	<u>51</u>	<u>—</u>	<u>51</u>
Total assets	<u>9,314</u>	<u>255</u>	<u>1,039</u>	<u>10,608</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	8	60	—	68
Accrued salaries and other benefits	—	7	—	7
Due to other funds	—	103	—	103
Claims payable	17,434	—	487	17,921
Total liabilities	<u>17,442</u>	<u>170</u>	<u>487</u>	<u>18,099</u>
NET ASSETS				
Invested in capital assets, net of related debt	—	51	—	51
Unrestricted	(8,128)	34	552	(7,542)
Total net assets	<u>\$ (8,128)</u>	<u>85</u>	<u>552</u>	<u>(7,491)</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the year ended June 30, 2002
(dollars in thousands)

	<u>Public Facilities Protection Corporation</u>	<u>Mailroom Services</u>	<u>Health</u>	<u>Total</u>
OPERATING REVENUES				
Charges for services	\$ 14,865	570	1,039	16,474
Total operating revenues	<u>14,865</u>	<u>570</u>	<u>1,039</u>	<u>16,474</u>
OPERATING EXPENSES				
Claims incurred	12,466	-	487	12,953
Premiums	3,926	-	-	3,926
Personal services	-	148	-	148
Material and supplies	-	381	-	381
Contractual services	8	38	-	46
Depreciation and amortization	-	16	-	16
Total operating expenses	<u>16,400</u>	<u>583</u>	<u>487</u>	<u>17,470</u>
Operating income (loss)	<u>(1,535)</u>	<u>(13)</u>	<u>552</u>	<u>(996)</u>
NONOPERATING REVENUES (EXPENSES)				
Miscellaneous, net	-	(3)	-	(3)
Total nonoperating revenues (expenses), net	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>(3)</u>
Change in net assets	(1,535)	(16)	552	(999)
Total net assets - beginning of year	(6,593)	101	-	(6,492)
Total net assets - end of year	<u>\$ (8,128)</u>	<u>85</u>	<u>552</u>	<u>(7,491)</u>

See accompanying independent auditors' report.

Schedule 21

CITY OF ST. LOUIS, MISSOURI
Combining Statement of Cash Flows
Internal Service Funds
For the year ended June 30, 2002
(dollars in thousands)

	Public Facilities Protection Corporation	Mailroom Services	Health	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund services provided	\$ 8,971	554	272	9,797
Payments to suppliers of goods and services	(9,174)	(437)	—	(9,611)
Payments to employees	—	(148)	—	(148)
Net cash provided by (used in) operating activities	(203)	(31)	272	38
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	—	—	(193)	(193)
Proceeds from sales and maturities of investments	200	25	—	225
Net cash provided by (used in) investing activities	200	25	(193)	32
Net increase (decrease) in cash and cash equivalents	(3)	(6)	79	70
Cash and cash equivalents beginning of year	50	6	—	56
Cash and cash equivalents end of year	\$ 47	—	79	126
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ (1,535)	(13)	552	(996)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	—	16	—	16
Change in assets and liabilities:				
Due to/from other funds	(5,894)	(16)	(767)	(6,677)
Prepaid assets	—	(78)	—	(78)
Accounts payable and accrued liabilities	(23)	53	—	30
Accrued salaries	—	7	—	7
Claims payable	7,249	—	487	7,736
Total adjustments	1,332	(18)	(280)	1,034
Net cash provided by (used in) operating activities	\$ (203)	(31)	272	38

See accompanying independent auditors' report.

Pension Trust Funds

Pension trust funds are used to account for the activity of the three public employee retirement systems for which the City acts as a trustee.

Firemen's System – A single employer public employee retirement system fund used to account for the accumulation of resources to be used for the pension and other benefit payments for City firefighters.

Police System – A single employer public employee retirement system fund used to account for the accumulation of resources to be used for pension and other benefit payments for City police officers.

Employees' System – A multi-employer public employee retirement system used to account for the accumulation of resources to be used for pension and other benefit payments for employees of the City (excluding firefighters and police officers) and other anticipating governmental agencies. City employees account for greater than 99% of total plan participants.

CITY OF ST. LOUIS, MISSOURI
Combining Statement of Fiduciary Net Assets
Pension Trust Funds
June 30, 2002
(dollars in thousands)

	<u>Firemen's System</u>	<u>Police System</u>	<u>Employees' System</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and cash equivalents - unrestricted	\$ 4,065	1,318	167	5,550
Investments - unrestricted	418,397	670,540	420,484	1,509,421
Receivables:				
Contributions	3,545	56	348	3,949
Accrued interest	1,398	3,484	2,794	7,676
Other	683	7,640	97	8,420
Total assets	<u>428,088</u>	<u>683,038</u>	<u>423,890</u>	<u>1,535,016</u>
LIABILITIES				
Accounts payable and accrued liabilities	273	1,260	455	1,988
Deposits held for others	114	-	-	114
Other liabilities	2,570	42,929	-	45,499
Total liabilities	<u>2,957</u>	<u>44,189</u>	<u>455</u>	<u>47,601</u>
NET ASSETS				
Net assets held in trust for pension benefits	\$ <u>425,131</u>	<u>638,849</u>	<u>423,435</u>	<u>1,487,415</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Combining Statement of Changes in Fiduciary Net Assets
Pension Trust Funds
For the year ended June 30, 2002
(dollars in thousands)

	<u>Firemen's System</u>	<u>Police System</u>	<u>Employees' System</u>	<u>Total</u>
ADDITIONS				
Contributions:				
Member	\$ 2,345	4,080	11	6,436
Employer	3,544	71	2,768	6,383
Investment income:				
Interest and dividends	9,646	26,912	14,473	51,031
Net appreciation in fair value of investments	(37,338)	(68,140)	(69,669)	(175,147)
	(27,692)	(41,228)	(55,196)	(124,116)
Less investment expense	(1,336)	(2,349)	(1,937)	(5,622)
Net investment income	(29,028)	(43,577)	(57,133)	(129,738)
Total additions	(23,139)	(39,426)	(54,354)	(116,919)
DEDUCTIONS				
Benefits	26,539	33,346	25,380	85,265
Refunds of contributions	1,390	5,501	—	6,891
Administrative expense	844	1,094	530	2,468
Total deductions	28,773	39,941	25,910	94,624
Net decrease	(51,912)	(79,367)	(80,264)	(211,543)
Net assets held in trust for pension benefits:				
Beginning of year	477,043	718,216	503,699	1,698,958
End of year	\$ 425,131	638,849	423,435	1,487,415

See accompanying independent auditors' report.



Agency Funds

Agency funds are used to account for assets which the City holds on behalf of other entities. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Collector of Revenue – Used to account for the receipt and disbursement of various taxes and other charges that are collected by the Collector of Revenue and remitted to various City funds and other governmental agencies that levy taxes on residents of the City and on corporations located within the City limits and the employees.

Property Tax Escrow – Used to account for property taxes paid under protest whose disposition is still pending and duplicate payments of property taxes which have not been claimed.

General Insurance – Used to control funds for payroll withholdings and other City deposits to be used for the payment of insurance premiums due from employees and the City.

Bail Bonds – Used to account for bail bonds deposited by court defendants. The bonds are held until court orders are issued to refund the bonds to the defendants or others.

License Collector – Used to account for the receipt and disbursement of municipal manufacturer's and hotel taxes that are collected by the License Collector and remitted to various City funds and other governmental agencies.

Circuit Clerk – Used to account for funds held in a fiduciary capacity by the Circuit Clerk's Office. These funds include various litigation fees, garnishments and bail bonds, in addition to funds related to the parent locator program.

Other Agency – Used to account for contracts and other deposits, union dues and land auction sales.

CITY OF ST. LOUIS, MISSOURI
Combining Statement of Fiduciary Net Assets
Agency Funds
June 30, 2002
(dollars in thousands)

	Collector of Revenue	Property Tax Escrow	General Insurance	Bail Bonds	License Collector	Circuit Clerk	Other Agency	Total
ASSETS								
Cash and cash equivalents - unrestricted	\$ 2,350	1,516	74	1,136	9,086	5,643	1,347	21,152
Investments - unrestricted	—	—	188	—	—	7,333	3,286	10,807
Receivables, net of allowances:								
Taxes	16,314	—	—	—	—	—	—	16,314
Other	—	—	152	—	—	—	—	152
Total assets	18,664	1,516	414	1,136	9,086	12,976	4,633	48,425
LIABILITIES								
Accounts payable and accrued liabilities	—	—	414	—	—	—	135	549
Deposits held for others	—	1,516	—	1,136	8,556	11,267	2,017	24,492
Due to component units	—	—	—	—	—	—	145	145
Due to other governmental agencies	18,664	—	—	—	530	1,709	2,336	23,239
Total liabilities	18,664	1,516	414	1,136	9,086	12,976	4,633	48,425
NET ASSETS	\$ —	—	—	—	—	—	—	—

See accompanying independent auditors' report.

**Solid Waste Management Development Corporation –
Discretely Presented Component Unit**

Solid Waste Management Development Corporation (SWMDC) owns a system of underground pressurized steam transport pipe in the downtown area commonly known as the steam loop. The steam loop is leased on a long term basis to a steam generating private entity unrelated to the City.

Separate financial statements are not prepared for SWMDC. Accordingly, a statement of revenues, expenses, and changes in net assets, and a statement of cash flows for SWMDC have been included within the City's comprehensive annual financial report.

CITY OF ST. LOUIS, MISSOURI
Statement of Revenues, Expenses, and Changes in Net Assets
Solid Waste Management Development Corporation (SWMDC)
For the year ended June 30, 2002
(dollars in thousands)

OPERATING REVENUES

Lease revenue	\$ 316
Total operating revenues	<u>316</u>

OPERATING EXPENSES

Depreciation	235
Distributions to City of St. Louis, Missouri	250
Bank service charges	<u>1</u>
Total operating expenses	<u>486</u>
Operating loss	<u>(170)</u>

NONOPERATING REVENUES

Investment income	<u>23</u>
Total nonoperating revenues	<u>23</u>

Net income before capital contributions	(147)
Capital contributions	<u>186</u>
Change in net assets	<u>39</u>
Total net assets - beginning of year	<u>6,589</u>
Total net assets - end of year	<u>\$ 6,628</u>

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Statement of Cash Flows
Solid Waste Management Development Corporation (SWMDC)
For the year ended June 30, 2002
(dollars in thousands)

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 316
Payments to service providers	(1)
Payments to City of St. Louis, Missouri	<u>(250)</u>
Net cash provided by operating activities	<u>65</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Construction of capital assets	<u>(422)</u>
Net cash used in capital and related financing activities	<u>(422)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of investments	(1,240)
Proceeds from maturities of investments	1,224
Investment income	<u>23</u>
Net cash provided by investing activities	<u>7</u>

Net decrease in cash and cash equivalents (350)

Cash and cash equivalents beginning of year	735
Cash and cash equivalents end of year	<u><u>\$ 385</u></u>

Reconciliation of operating loss to net cash provided by operating activities:

Operating loss	(170)
Adjustment to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	235
Net cash provided by operating activities	<u><u>\$ 65</u></u>

See accompanying independent auditors' report.

